

4 **SEC. 303. EFFECTIVE DATE.**

5 This title shall become effective on the date of enactment.  
6

7 **SEC. 304. DISCLOSURE OF CERTAIN TAXPAYER INFORMATION**  
8 **TO ASSIST IN IMMIGRATION ENFORCEMENT.**  
9

10 (a) Disclosure of Certain Taxpayer Identity Information.--

11  
12 (1) IN GENERAL.--Section 6103(l) of the Internal Revenue Code of  
13 1986 is amended by adding at the end the following new paragraph:  
14

15 `` (21) DISCLOSURE OF CERTAIN TAXPAYER IDENTITY  
16 INFORMATION BY SOCIAL SECURITY ADMINISTRATION TO  
17 DEPARTMENT OF HOMELAND SECURITY.—  
18

19 `` (A) IN GENERAL.--From taxpayer identity information or other  
20 information which has been disclosed or otherwise made available to  
21 the Social Security Administration and upon written request by the  
22 Secretary of Homeland Security (in this paragraph referred to as the  
23 `Secretary'), the Commissioner of Social Security shall disclose  
24 directly to officers, employees, and contractors of the Department of  
25 Homeland Security—  
26

27 `` (i) the taxpayer identity information of each person who has filed  
28 an information return required by reason of section 6051 after  
29 calendar year 2005 and before the date specified in subparagraph (D)  
30 which contains—  
31

32 `` (I) 1 (or any greater number the Secretary shall request)  
33 taxpayer identifying number, name, and address of any employee  
34 (within the meaning of such section) that did not match the records  
35 maintained by the Commissioner of Social Security, or  
36

37 `` (II) 2 (or any greater number the Secretary shall request)  
38 names, and addresses of employees (within the meaning of such  
39 section), with the same taxpayer identifying number,  
40  
41 and the taxpayer identity of each such employee, and  
42



1 `` (ii) the taxpayer identity of each person who has filed an  
2 information return required by reason of section 6051 after calendar  
3 year 2005 and before the date specified in subparagraph (D) which  
4 contains the taxpayer identifying number (assigned under section  
5 6109) of an employee (within the meaning of section 6051)—

6  
7 `` (I) who is under the age of 14 (or any lesser age the Secretary shall  
8 request), according to the records maintained by the Commissioner of  
9 Social Security,

10  
11 `` (II) whose date of death, according to the records so maintained,  
12 occurred in a calendar year preceding the calendar year for which the  
13 information return was filed,

14  
15 `` (III) whose taxpayer identifying number is contained in more than  
16 one (or any greater number the Secretary shall request) information  
17 return filed in such calendar year, or

18  
19 `` (IV) who is not authorized to work in the United States, according to  
20 the records maintained by the Commissioner of Social Security,

21  
22 and the taxpayer identity and date of birth of each such employee.

23  
24 `` (B) REIMBURSEMENT.-- The Secretary shall transfer to the  
25 Commissioner the funds necessary to cover the additional cost directly  
26 incurred by the Commissioner in carrying out the searches or  
27 manipulations requested by the Secretary."

28  
29 (2) COMPLIANCE BY DHS CONTRACTORS WITH CONFIDENTIALITY  
30 SAFEGUARDS.—

31  
32 (A) IN GENERAL.--Section 6103(p) of such Code is amended by  
33 adding at the end the following new paragraph:

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35 `` (9) DISCLOSURE TO DHS CONTRACTORS.--Notwithstanding any  
36 other provision of this section, no return or return information shall be  
37 disclosed to any contractor of the Department of Homeland Security  
38 unless such Department, to the satisfaction of the Secretary—

39  
40 `` (A) has requirements in effect which require each such contractor  
41 which would have access to returns or return information to provide  
42 safeguards (within the meaning of paragraph (4)) to protect the  
43 confidentiality of such returns or return information,



1     `` (B) agrees to conduct an on-site review every 3 years (mid-point  
2 review in the case of contracts or agreements of less than 3 years in  
3 duration) of each contractor to determine compliance with such  
4 requirements,

5  
6     `` (C) submits the findings of the most recent review conducted  
7 under subparagraph (B) to the Secretary as part of the report required  
8 by paragraph (4)(E), and

9  
10     `` (D) certifies to the Secretary for the most recent annual period  
11 that such contractor is in compliance with all such requirements.

12  
13     The certification required by subparagraph (D) shall include the  
14 name and address of each contractor, a description of the contract or  
15 agreement with such contractor, and the duration of such contract or  
16 agreement."

17  
18     (3) CONFORMING AMENDMENTS.—

19  
20     (A) Section 6103(a)(3) of such Code is amended by striking `` or  
21 (20)" and inserting `` (20), or (21)".

22  
23     (B) Section 6103(p)(3)(A) of such Code is amended by adding at  
24 the end the following new sentence: `` The Commissioner of Social  
25 Security shall provide to the Secretary such information as the  
26 Secretary may require in carrying out this paragraph with respect to  
27 return information inspected or disclosed under the authority of  
28 subsection (l)(21)".

29  
30     (C) Section 6103(p)(4) of such Code is amended—

31  
32     (i) by striking `` or (17)" both places it appears and inserting  
33 `` (17), or (21)"; and

34  
35     (ii) by striking `` or (20)" each place it appears and inserting  
36 `` (20), or (21)".

37  
38     (D) Section 6103(p)(8)(B) of such Code is amended by inserting  
39 `` or paragraph (9)" after `` subparagraph (A)".

40  
41     (E) Section 7213(a)(2) of such Code is amended by striking `` or  
42 (20)" and inserting `` (20), or (21)".

43  
44     (b) Authorization of Appropriations.—

1 There are authorized to be appropriated to the Secretary of Homeland  
2 Security such sums as are necessary to carry out the amendments  
3 made by this section.  
4

5 (c) Repeal of Reporting Requirements.--

6 (1) REPORT ON EARNINGS OF ALIENS NOT AUTHORIZED TO  
7 WORK.--Subsection (c) of section 290 of the Immigration and  
8 Nationality Act (8 U.S.C. 1360) is repealed.  
9

10 (2) REPORT ON FRAUDULENT USE OF SOCIAL SECURITY ACCOUNT  
11 NUMBERS.--Subsection (b) of section 414 of the Illegal Immigration  
12 Reform and Immigrant Responsibility Act of 1996 (division C of Public  
13 Law 104-208; 8 U.S.C. 1360 note) is repealed.  
14

15 (d) Effective Dates.--

16 (1) IN GENERAL.--The amendments made by subsection (a) shall  
17 apply to disclosures made after the date of the enactment of this Act.  
18

19 (2) CERTIFICATIONS.--The first certification under section  
20 6103(p)(9)(D) of the Internal Revenue Code of 1986, as added by  
21 subsection (a)(2), shall be made with respect to calendar year 2007.  
22

23 (3) REPEALS.--The repeals made by subsection (c) shall take effect  
24 on the date of the enactment of this Act.  
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